

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2009-10

564 - 564

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	563	270	833	362	1,195
10 ATTENDING PUPILS (OCTOBER 2008)	569	271	840	375	1,215
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	566.0	270.5	836.5 (69%)	368.5 (31%)	1,205.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	33.3 (17:1)	16.9 (16:1)	24.6 (15:1)	=	74.8 /	78.9 =	=	.95 X	3442,295 =	=	2256,424	1013,756
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.5 (250:1)	=	3.9 /	3.0 =	=	1.30 X	161,484 =	=	144,851	65,078
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	1.0 =	=	1.50 X	60,671 =	=	62,795	28,212
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	1.8 =	=	.83 X	80,600 =	=	46,160	20,738
E. EDUCATION TECHS	5.7 (100:1)	2.7 (100:1)	1.5 (250:1)	=	9.9 /	20.8 =	=	.48 X	364,527 =	=	120,731	54,242
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.3 /	2.0 =	=	1.15 X	36,096 =	=	28,642	12,868
G. CLERICAL	2.8 (200:1)	1.4 (200:1)	1.8 (200:1)	=	6.0 /	10.7 =	=	.56 X	310,815 =	=	120,099	53,957
H. SCHOOL ADMIN.	1.9 (305:1)	0.9 (305:1)	1.2 (315:1)	=	4.0 /	4.7 =	=	.85 X	339,044 =	=	198,849	89,338

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	29,278	12,898
B. Supplies and Equipment	329	455	275,209	167,668
C. Professional Development	56	56	46,844	20,636
D. Instructional Leadership Support	23	23	19,240	8,476
E. Co- and Extra-Curricular Student	32	108	26,768	39,798
F. System Administration/Support	210	210	175,665	77,385
G. Operations & Maintenance	962	1,143	804,713	421,196

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	476,944	214,279
B. Education & Library Technicians	36.00%	53,774	24,160
C. Clerical	29.00%	34,829	15,648
D. School Administrators	14.00%	27,839	12,507

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-396,133	-177,944
16 Adjustment for Title I Revenues	-216,712	-97,363

17 TOTALS	4336,807	2077,531
18 E.P.S. RATES	5,184	5,638

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S.A.D. 64

2009-10

564 - 564

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	860.0	451.0	1,311.0		
	OCTOBER 2006	857.0	426.0	1,283.0		
	APRIL 2007	832.0	419.0	1,251.0		
	OCTOBER 2007	863.0	383.0	1,246.0		
	APRIL 2008	837.0	370.0	1,207.0		
	OCTOBER 2008	841.0	377.0	1,218.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	839.0 +	9.33	X	5,184.00	= 4,397,742.72
	9-12 PUPILS	373.5 +	30.83	X	5,638.00	= 2,279,612.54
	ADULT EDUC. COURSES AT .1	0.7		X	5,638.00	= 3,946.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,184.00	= 648.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,638.00	= 1,409.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5042	423.0	X .15	X	5,184.00	= 328,924.80
	9-12 DISADVANTAGED @ .5042	188.3	X .15	X	5,638.00	= 159,245.31
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,184.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,638.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	839.0		X	41.00	= 34,399.00
	9-12 STUDENT ASSESSMENT	373.5		X	41.00	= 15,313.50
	K-8 TECHNOLOGY RESOURCES	839.0		X	93.00	= 78,027.00
	9-12 TECHNOLOGY RESOURCES	373.5		X	281.00	= 104,953.50
	K-2 PUPILS	268.5	X .10	X	5,184.00	= 139,190.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 40,416.94
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,583,829.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,356,314.91
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,356,314.91

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S.A.D. 64

2009-10

564 - 564

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					859,470.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	260,655.62	X	102.90%	=	268,214.63
35	TRANSPORTATION - EPS ALLOCATION					963,783.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,091,469.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,447,784.40

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - S.A.D. 64				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 64				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 64				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,447,784.40

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2009-10

564 - 564

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
<hr style="border-top: 1px dashed black;"/>				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
BRADFORD	180.0	14.93%	1,410,554.21	0.00
CORINTH	473.0	39.24%	3,707,310.60	0.00
HUDSON	223.5	18.54%	1,751,619.23	0.00
KENDUSKEAG	172.5	14.31%	1,351,977.95	0.00
STETSON	156.5	12.98%	1,226,322.42	0.00
 TOTAL	 1,205.5			 9,447,784.41

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRADFORD	54,000,000	6.690		361,260.00		1,410,554.21	361,260.00	13.60%	6.69M
CORINTH	123,800,000	6.690		828,222.00		3,707,310.60	828,222.00	31.17%	6.69M
HUDSON	82,900,000	6.690		554,601.00		1,751,619.23	554,601.00	20.87%	6.69M
KENDUSKEAG	64,150,000	6.690		429,163.50		1,351,977.95	429,163.50	16.15%	6.69M
STETSON	72,350,000	6.690		484,021.50		1,226,322.42	484,021.50	18.21%	6.69M
 TOTAL	 397,200,000			 2,657,268.00		 9,447,784.41	 2,657,268.00	 100.00%	 6.69M

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A U G U S T A 04333

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S.A.D. 64

2009-10

564 - 564

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,447,784.40	2,657,268.00	6,790,516.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,447,784.40	2,657,268.00	6,790,516.40
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			4,200.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			142,992.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			6,651,724.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.13%	STATE SHARE % = 71.87%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.59%	STATE SHARE % = 70.41%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,675,299.30		

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S.A.D. 64

2009-10

564 - 564

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	554,310.36	564,552.36	0.00	0.00
August	554,310.36	564,552.36	0.00	0.00
September	554,310.36	564,552.36	0.00	0.00
October	554,310.36	564,552.36	0.00	0.00
November	554,310.36	564,552.37	0.00	0.00
December	554,310.36	564,552.37	0.00	0.00
Janurary	554,310.36	564,552.37	0.00	0.00
February	554,310.36	539,971.57	0.00	0.00
March	554,310.36	539,971.57	0.00	0.00
April	554,310.36	539,971.57	0.00	0.00
May	554,310.36	539,971.57	0.00	0.00
June	554,310.44	539,971.57	0.00	0.00
Total	6,651,724.40	6,651,724.40	0.00	0.00